



2008 FR-900M Employer's Withholding Tax Booklet

Monthly Returns and Annual Reconciliation and Report

Secure - Accurate - Convenient ... File Electronically Today! www.taxpayerservicecenter.com



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Important Instructions

- We encourage you to file and pay electronically. See our web site, www.taxpayerservicecenter.com for details. Payments may also be made at any Wachovia Bank in DC.
- Enter whole dollar amounts do not use cents. Round all cents to the nearest dollar.
- If you complete a paper return, mail it with your payment using the address labels in the back of this booklet. The address is: Office of Tax and Revenue, PO Box 96385, Washington DC 20090-6385.
- Mail the Employer Withholding Tax Annual Reconciliation and Report FR-900B and any payment to the
 Office of Tax and Revenue, 6th Floor, 941 North Capitol St NE, Washington DC 20002-4259. Use the FR-900B in this
 booklet for tax year 2008. Do not use it for the year 2007.
- You must include your Federal Employer Identification Number (FEIN) or Social Security Number (SSN) on all Forms W-2 issued to employees from whom you withheld DC taxes. If you file electronically, you must file the Forms W-2 electronically.
- Make the check or money order payable to the DC Treasurer. Write your FEIN or SSN, FR-900M or FR-900B and the tax period on your payment.
- You must file your FR-900M returns and the FR-900B even if you withheld no tax or nothing is due. If you have gone out
 of business or are otherwise no longer required to file, fill in the "Final return oval" on the FR-900M. We will then cancel
 your filing requirements.
- For any name or address changes, fill out both sides of the FR-900C "Change of Name or Address" form on pages 10 and 11 of this booklet and mail it to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470.

Filing Period and Due Dates

Your FR-900M return is due by the 20th day of the month following the month being reported. For example, the January 2008 return is due February 20, 2008. If a due date falls on a Saturday, Sunday or legal holiday the return is due the next business day.

Who must file?

Every employer who pays wages to a DC resident and/or withholds DC income tax from an employee must file a DC Withholding Tax Return. If your liability exceeds \$25,000 in any month, you must file electronically. See www.taxpayerservicecenter.com.

NOTE: If your monthly withholding amount is consistently less than \$100, call the Office of Tax and Revenue (OTR) at (202) 727-4TAX(4829) to change your filing frequency from monthly to annual.

Forms

This booklet has all the forms and instructions you need to file your returns. It is mailed to each registered taxpayer that does not file electronically or use a substitute form. You are responsible for filing and paying taxes on time whether or not you receive the forms.

Payments

Write your FEIN or SSN, FR-900M and the tax year on your check or money order. Make it payable to the DC Treasurer; mail it with your return to: Office of Tax and Revenue, PO Box 96385, Washington, DC 20090-6385. You may pay electronically, see www.taxpayerservicecenter.com. You may also pay at any DC branch of the Wachovia Bank.

When using the FR-900B, Annual Reconciliation and Report, mail it with any payment, to the Office of Tax and Revenue, 941 North Capitol St., NE, FL6, Washington, DC 20002-4259. Write your FEIN or SSN, FR-900B and the tax year on your payment.

Dishonored checks

You will be charged \$65 for any check returned to us.

Submission of Forms W-2

You must send copies of every Form W-2 you issued and showing your FEIN or SSN and the amount of DC income tax withheld during the year. These forms are due by January 31, 2009. Any Form W-2 issued to a DC resident employee not showing DC income tax withheld must also be

submitted along with the W-2s showing DC income tax withheld. Send your Forms W-2 attached to your FR-900B if you have 50 or fewer. If you have more than 50 Forms W-2 or you filed your return electronically, you must file the Forms W-2 electronically. Acceptable magnetic media is IBM 3480 compatible cartridge, CD-ROM or diskette. See www.taxpayerservicecenter.com, "Tax Forms/Publications", "Business" for magnetic media specifications. We follow SSA's MMREF-1 specifications and require the entire MMREF-1 record set. Your FEIN or SSN must be entered on each Form W-2 you issued to DC resident employees. Mail W-2 magnetic media to: Office of Tax and Revenue, ISA, 941 North Capitol St NE. FL3, Washington DC 20002-4259.

Send the payment for any tax owed together with the FR-900B. Attach a statement that your Forms W-2 are being mailed separately.

Penalty and Interest Charges

OTR will charge:

• A penalty of 5% per month if you fail to file a return or pay any

tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an additional amount equal to 25% of the tax due.

- A 20% penalty on that portion of an underpayment of taxes attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is a failure to keep adequate books and records.
- Interest of 10% per year, compounded daily, on a late payment.

Criminal Penalties

You will be penalized under the provisions of Title 47 of the DC Code if you are required to file a return or report, or perform any act and you:

- Fail to file the return or report timely. If convicted, you will be fined not more than \$1,000 or imprisoned for not more than 180 days, or both, for each occurrence.
- Willfully fail to file the return or report timely. If convicted, you will be fined not

more than \$5,000 or imprisoned for not more than 180 days, or both.

- Willfully attempt to evade or defeat a tax; or willfully fail to collect, account for, or pay a tax. You may be subject to other penalties (see DC Code §§47-4101 and 4102).
- These penalties are in addition to penalties under DC Code §22-2405 and any other applicable penalties for false statements. Corporate officers may be held personally liable for the payment of taxes owed to the District, if not paid.

Failure to withhold or pay tax

An employer who fails to withhold DC tax or pay to DC the taxes withheld is personally liable for the tax.

Preparer Tax Identification Number (PTIN)

A PTIN is issued by the IRS to a paid preparer who applies for one. For identification purposes, a PTIN may be used instead of the preparer's SSN.

Form FR-900B—Employer Witholding Tax Annual Reconciliation and Report (Enter dollars only)

NOTE: The FR-900B in this booklet is the 2008 tax year form, **do not use** it to file your 2007 tax year reconciliation and report. Refer to your 2007 FR-900M booklet for your 2007 FR-900B.

Line 1 Enter your total DC income tax withheld during 2008 as shown on the Withholding Statements (Forms W-2). If you were not required to withhold, leave this line blank.

Line 2 Enter the total DC income tax withheld and paid to DC with your FR-900M returns for the year.

Line 3 Additional tax due - if Line 1 is more than Line 2, enter the difference on Line 3. If your tax liability is not paid timely, we will automatically calculate any penalty and interest you owe from the due date of the return to the date the tax is paid.

Line 4 Overpayment - If Line 1 is less than line 2, enter the difference on Line 4. If you do not owe other amounts, this is the amount that will be refunded.

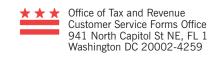
REQUEST FOR WITHHOLDING TAX FORMS

Need more forms? Complete this request and send it to the address shown to the right.

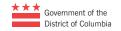
Forms	Number Needed
FORM D-4 Employee Withholding Allowance Certificate	
FORM D-4A Certificate of Non-Residence in the District of Columbia	

NOTE:

DC Forms D-2 are NO LONGER ISSUED. Use federal Forms W-2.



Mailing Address		
City	State	Zip Code



D-900C CHANGE OF NAME OR ADDRESS



If you made any changes to your business name, address or contact person, please complete both sides of this form and mail it to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470.

Previous taxpayer identification number	
FILL IN IF FR-900A	
FILL IN IF FEIN IF SSN FILL IN IF FR-900M	
Old Business name	
Old Business address	
Old Mailing address	
City State Zip Code + 4	





2008 FR-900M Employer Withholding Tax – Monthly Return



Taxpayer Identification Number	Fill in if FEIN	Tax Period Ending (MMDDYYYY)		0	8	9	0	0	0	3	1 ((0	0
	Fill in if SSN		•											
Business name														
			Account Number (provided	by O	TR)			F	Fill in (if F	inal r	eturn	
Mailing address 1														
			DC income tax w this month	vithheld										00
Mailing address 2			2 Adjustment to											
			Adjustment to previous month of this year. Fil	1 🔾										00
City	S	tate Zip Code + 4	in if minus.											
			3. Tax Due											00

FR-900M	Page 2
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Taxpayer name



FEIN

PLEASE SIGN HERE	Under penalties of law, I declare that, to the best of my l Declaration of paid preparer is based on the information Taxpayer's signature	Date	
PAID PREPARER	Preparer's signature (if other than taxpayer)	Date	Telephone number of person to contact
ONLY	Firm name		Preparer's FEIN, SSN or PTIN
	Firm address		

Make check or money order payable to the DC Treasurer. Include your FEIN/SSN, "FR-900M" and tax year on your payment. Mail return and payment to: Office of Tax and Revenue, PO Box 96385, Washington DC 20090-6385.

2008 FR-900M P2

Government of the District of Columbia		OB Employer Withh I Reconciliation and	_		
Taxpayer Identification Number	Fill in if FEIN	Account Number (provided by 0	OTR)	0 8 9 0	0 0 2 1 0 0 0 FOR OFFICIAL USE ONLY
Business name				Due Date 1/31/200)9
Mailing address line 1				ome tax withheld ar per W-2s	DOLLARS ONLY
Mailing address line 2			paid to	vithholding tax DDC this year on FR-900M	
City		State Zip Code + 4		onal Tax Due 1 is more than Line 2)	

4. Overpayment

(if Line 1 is less than Line 2)

2008 FR-900B P1

Mail this form separately from your monthly return. It is due January 31, 2009 or within thirty (30) days of your final payroll. If you have 50 or fewer Forms W-2, attach them to this form.

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FR-900B Page 2

Taxpayer name



FEIN

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PLEASE SIGN HERE	Under penalties of law, I declare that, to the best of rithe information available to the preparer. Taxpayer's signature	ny knowledge, this return is correct. Decl	aration of paid preparer is based on	
PAID PREPARER ONLY	Preparer's signature (if other than taxpayer) Firm name Firm address		Date	Telephone number of person to contact Preparer's FEIN, SSN or PTIN

Make check or money order payable to the DC Treasurer. Include your FEIN/SSN, "FR-900B" and tax year on your payment. Mail return and payment to: Office of Tax and Revenue, 941 North Capitol St NE, FI 6, Washington DC 20002-4265.

FR-900B PAGE 3 Reconciliation and Report Attach to and mail with pages 1 and 2

Taxpayer name



FEIN/SSN

	Date Paid	Tax Paid	Explanation	
	Date Faiu	Tax T alu	Ехріанаціон	
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				

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EMPLOYER'S WITHHOLDING RECORD MONTHLY

DC INCOME TAX WITHHELD	HELD	DATE PAID
RECONCILIATION		
(a) Payroll Tax Paid Tax pe	(b) Tax per W-2s	Difference (Block a minus Block b)